

To the general meeting of Lifecare ASA

STATEMENT ON COVERAGE FOR RESTRICTED EQUITY IN CONNECTION WITH A CAPITAL REDUCTION

We have verified that there is coverage for the remaining share capital and other restricted equity in connection with the capital reduction in Lifecare ASA.

The Board of Director's responsibility

The Board of Directors is responsible for ensuring that the capital reduction does not exceed an amount that ensures full coverage for the Company's restricted equity pursuant to the Norwegian Public Limited Liability Companies Act section 12-2.

Auditor's responsibility

Our responsibility is to make a statement on whether there is full coverage for the Company's restricted equity pursuant to the Norwegian Public Limited Liability Companies Act section 12-2.

We conducted our examination and issue our statement in accordance with the Norwegian standard SA 3802-1 "The auditor's statements and reports pursuant to Norwegian company legislation". The standard requires that we plan and perform our work to obtain reasonable assurance for the fact that there is coverage for the remaining share capital and other restricted equity, having considered events subsequent to the balance sheet date and any loss likely to be incurred. The examination includes testing the calculations for which the Board of Directors is responsible and an assessment of whether events subsequent to the balance sheet date that can result in an inadequate coverage, have been sufficiently considered.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, there is coverage for the remaining share capital and other restricted equity subsequent to the capital reduction of NOK 97 210 962,30, from NOK 99 117 059,60 to NOK 1 906 097,30, in accordance with the Norwegian Public Limited Liability Companies Act.

Bergen, 22 October 2025
Ernst & Young AS

Eirik Moe
statsautorisert revisor

This statement is a translation of the official and signed confirmation and is prepared for informational purposes only.